

EXHIBIT 1



**Auditor of State
Betty Montgomery**

Board of County Commissioners
Metropolitan Sewer District of Greater Cincinnati
1600 Guest Street
Cincinnati, OH 45204

We have reviewed the Independent Auditor's Report of the Metropolitan Sewer District of Greater Cincinnati, Hamilton County, prepared by Foxx & Company, CPAs, for the audit period January 1, 2002 through December 31, 2002. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Metropolitan Sewer District of Greater Cincinnati is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

June 18, 2003